



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0272/P1  
JK:cjs:ph

DOA:.....Ley, BB0075 - Expand state reciprocal refund setoff to include non-tax debt

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, DOR may enter into agreements with other states to provide for offsetting Wisconsin tax refunds against tax obligations of other states and offsetting tax refunds of other states against Wisconsin tax obligations. Under this bill, DOR may enter into agreements with other states to provide for offsetting Wisconsin tax refunds against tax and nontax obligations of other states and offsetting tax refunds of other states against Wisconsin tax and nontax obligations.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 73.03 (52m) of the statutes is amended to read:

73.03 (**52m**) To enter into agreements with other states that provide for offsetting state tax refunds against tax and nontax obligations of other states and

offsetting tax refunds of other states against state tax and nontax obligations, if the agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs under those agreements.

**(END)**